Department of the Treasury Internal Revenue Service

Power of Attorney(See the separate Instructions for Forms 2848 and 2848–D.)

Name,	identifying number, and address inc	cluding ZIP code of taxpayer(s)	
hereby	appoints (Name, address including Z	ZIP code, and telephone number of appointee(s))	
as atto	rney(s)-in-fact to represent the taxpall Revenue tax matters (specify the t	ayer(s) before any office of the Internal Revenue S type(s) of tax and year(s) or period(s)):	ervice with respect to the followiกรู
full po	wer to perform on behalf of the taxp trike through any of the following wh To receive, but not to endorse and interest. (See "Refund checks" or To execute waivers (including offer waivers of notice of disallowance of To execute consents extending the To execute closing agreements und	d collect, checks in payment of any refund of Into in page 2 of the separate instructions.) is of waivers) of restrictions on assessment or co of a claim for credit or refund. It statutory period for assessment or collection of ta iter section 7121 of the Internal Revenue Code.	e tax matters: ternal Revenue taxes, penalties, o ollection of deficiencies in tax and
Copies		unications addressed to the taxpayer(s) in procee	
should	be sent to (Name, address including	ZIP code, and telephone number):	
and This p Reven	ower of attorney revokes all prior pose office with respect to the same management.	owers of attorney and tax information authorization atters and years or periods covered by this instrur	ons on file with the same Interna nent, except the following:
	(Specify to whom granted, date, an	id address including ZIP code, or refer to attached copies of prior powe	ers and authorizations.)
If sign	ure of or for taxpayer(s)	fiduciary on behalf of the taxpayer, I certify that	
	(Signature)	(Title, if applicable)	(Date)
	(Signature)	(Title, if applicable)	(Date)

If the power of attorney is granted to an attorney, certified public accountant, or enrolled agent, this declaration must be completed.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, that I am aware of Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), and that:

I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or I am enrolled as an agent pursuant to the requirements of Treasure Department Circular No. 220

Designation (Attorney, C.P.A., or Agent)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date
			-
f the power of attor be witnessed or nota		rson other than an attorney, certified public	accountant, or enrolled agent, it must
The person(s)	signing as or for the ta	xpayer(s): (Check and complete one.)	
is/are know	wn to and signed in the pres	sence of the two disinterested witnesses whose signa	otures appear here:
		(Signature of Witness)	(Date)
		(Signature of Witness)	(Date)
appeared 1	this day before a notary p	ublic and acknowledged this power of attorney as	his/her/their voluntary act and deed.
	(Signat	ure of Notary)	(Date) NOTARIAL SEAL (If required)